

United States Bankruptcy Court for the:

District of South Carolina

Case number (If known): Chapter 11

☐ Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name R&N Seneca, LLC

2. All other names debtor used in the last 8 years

Include any assumed names, trade names, and *doing business as* names

3. Debtor's federal Employer Identification Number (EIN) 83-3846589

4. Debtor's address

Principal place of business

6300 Calhoun Memorial Hwy

Number Street

Easley SC 29640

City State ZIP Code

Pickens County

County

Mailing address, if different from principal place of business

2440 Enchanto Road

Number Street

P.O. Box

York SC 29745

City State ZIP Code

Location of principal assets, if different from principal place of business

Number Street

City State ZIP Code

5. Debtor's website (URL)

6. Type of debtor

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))☐ Partnership (excluding LLP)☐ Other. Specify:

Debtor R&N Seneca, LLC Case number (if known) _____
 Name _____

7. Describe debtor's business**A. Check one:**

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
☐ Railroad (as defined in 11 U.S.C. § 101(44))
☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
☒ None of the above

B. Check all that apply:

- ☐ Tax-exempt entity (as described in 26 U.S.C. § 501)
☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
☐ Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.See <http://www.naics.com/search/>.531120**8. Under which chapter of the Bankruptcy Code is the debtor filing?****Check one:**

- ☐ Chapter 7
☐ Chapter 9
☒ Chapter 11. **Check all that apply:**

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11.** If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
☐ A plan is being filed with this petition.
☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**☒ No

☐ Yes. District _____ When _____ Case number _____
 MM / DD / YYYY
 District _____ When _____ Case number _____
 MM / DD / YYYY

If more than 2 cases, attach a separate list.

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?☐ No

☒ Yes. Debtor J Franklin, LLC Relationship _____
 District United States Bankruptcy Court South When 04/24/2024
 Case number, if known 24-01457
 MM / DD / YYYY

List all cases. If more than 1, attach a separate list.

Debtor R&N Seneca, LLC
Name
Case number (if known)

11. Why is the case filed in *this district*?

Check all that apply:

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

- ☒ No
- ☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
What is the hazard? _____
- ☐ It needs to be physically secured or protected from the weather.
- ☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- ☐ Other _____

Where is the property?

Number Street

City State ZIP Code

Is the property insured?

- ☐ No
- ☐ Yes. Insurance agency _____
Contact name _____
Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

14. Estimated number of creditors

- | | | |
|--|--|--|
| <input checked="" type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5,001-10,000 | <input type="checkbox"/> 50,001-100,000 |
| <input type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999 | | |

15. Estimated assets

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Debtor R&N Seneca, LLC
Name

Case number (if known)

16. Estimated liabilities

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 06/20/2024
MM / DD / YYYY

X /s/ Ronald B. Jennings, Jr.
Signature of authorized representative of debtor

Ronald B. Jennings, Jr.
Printed name

Title Member

18. Signature of attorney

X /s/ Christine E. Brimm
Signature of attorney for debtor

Date 06/20/2024
MM / DD / YYYY

Christine E. Brimm
Printed name

Barton Brimm, PA
Firm name

P.O. Box 14805

Number Street
Myrtle Beach
City

SC 29587
State ZIP Code

8032566582
Contact phone

cbrimm@bartonbrimm.com
Email address

SC 6569 / FED 6313
Bar number

SC
State

Debtor _____ Case number (if known) _____
First Name Middle Name Last Name

Continuation Sheet for Official Form 201

10) Pending Bankruptcies

J Cabelas, LLC	United States Bankruptcy Court South Carolina	04/24/2024	24-01458
Premier Car Wash Easley, LLC	United States Bankruptcy Court South Carolina		
Premier Car Wash Seneca, LLC	United States Bankruptcy Court South Carolina		
R&N Easley, LLC	United States Bankruptcy Court South Carolina		

Form **8879-PE****E-file Authorization for Form 1065**

OMB No. 1545-0123

(For return of partnership income or administrative adjustment request)

ERO must obtain and retain completed Form 8879-PE.**Go to www.irs.gov/Form8879PE for the latest information.****2022**Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year beginning

, 2022, and ending

, 20

Name of partnership

R&N Seneca, LLC

Employer identification number

Part I Form 1065 Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1065, line 1c)	1	
2	Gross profit (Form 1065, line 3)	2	
3	Ordinary business income (loss) (Form 1065, line 22)	3	
4	Net rental real estate income (loss) (Form 1065, Schedule K, line 2)	4	34,322.
5	Other net rental income (loss) (Form 1065, Schedule K, line 3c)	5	

Part II Declaration and Signature Authorization of Partner or Member or Partnership Representative

I declare under penalties of perjury that:

- 1a. If the Form 1065 is being transmitted as part of a return of partnership income, I am a partner or member of the named partnership.
- b. If the Form 1065 is being transmitted as part of an administrative adjustment request (AAR), I am the partnership representative (PR) of the named partnership.
2. I have examined a copy of the partnership's electronic Form 1065 (whether used as return or AAR) and accompanying forms, schedules, and statements, and to the best of my knowledge and belief, it/they is/are true, correct, and complete.
3. I am fully authorized to sign the return or AAR on behalf of the partnership.
4. The amounts shown in Part I above are the amounts shown on the electronic copy of the partnership's Form 1065.
5. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to transmit the partnership's return or AAR to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the return or AAR.
6. I have selected a personal identification number (PIN) as my signature for the partnership's electronic return of partnership income or AAR.

Partner or Member or PR PIN: check one box only

- ☐ I authorize _____ to enter my PIN as my signature
ERO firm name
on the partnership's 2022 electronically filed return of partnership income or AAR.
- ☒ As a Partner or Member or PR of the partnership, I will enter my PIN as my signature on the partnership's 2022 electronically filed return of partnership income or AAR.

Partner or Member or PR signature: _____

Title: PARTNER

Date: _____

Part III Certification and Authentication**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return of partnership income or AAR for the partnership indicated above. I confirm that I am submitting this return or AAR in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature: _____ Date: 11/29/2023

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

BAA

Form **8879-PE** (2022)

Form 1065	U.S. Return of Partnership Income			OMB No. 1545-0123
Department of the Treasury Internal Revenue Service	For calendar year 2022, or tax year beginning _____, 2022, ending _____, 20____.			2022
Go to www.irs.gov/Form1065 for instructions and the latest information.				
A Principal business activity B Principal product or service C Business code number	Type or Print	Name of partnership Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state or province, country, and ZIP or foreign postal code	D Employer identification number E Date business started F Total assets (see instructions)	
Rental Real Estate 531120		R&N Seneca, LLC 2440 Enchanto Rd York SC 29745	[REDACTED] 03/06/2019 \$ 2,108,406.	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____ I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: _____ 2 J Check if Schedules C and M-3 are attached _____ <input type="checkbox"/> K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes				
Caution: Include only trade or business income and expenses on lines 1a through 22 below. See instructions for more information.				
Income	1a Gross receipts or sales	1a		
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a			1c
	2 Cost of goods sold (attach Form 1125-A)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
7 Other income (loss) (attach statement)			7	
8 Total income (loss). Combine lines 3 through 7			8	
Deductions <small>(see instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b		16c
	17 Depletion (Do not deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
19 Employee benefit programs			19	
20 Other deductions (attach statement)			20	
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss). Subtract line 21 from line 8			22	
Tax and Payment	23 Interest due under the look-back method—completed long-term contracts (attach Form 8697)			23
	24 Interest due under the look-back method—income forecast method (attach Form 8866)			24
	25 BBA AAR imputed underpayment (see instructions)			25
	26 Other taxes (see instructions)			26
	27 Total balance due. Add lines 23 through 26			27
	28 Payment (see instructions)			28
	29 Amount owed. If line 28 is smaller than line 27, enter amount owed			29
	30 Overpayment. If line 28 is larger than line 27, enter overpayment			30 0.
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.			
	Signature of partner or limited liability company member		Date	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Lynn Sherrill	Lynn Sherrill	11/29/2023	[REDACTED]
	Firm's name	Firm's EIN		
	Firm's address	Phone no.		
LAKE WYLIE TAX SERVICE		(803) 831-6700		
4559 CHARLOTTE HWY Lake Wylie, SC 29710				

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:	Yes	No
a <input type="checkbox"/> Domestic general partnership		
b <input type="checkbox"/> Domestic limited partnership		
c <input checked="" type="checkbox"/> Domestic limited liability company		
d <input type="checkbox"/> Domestic limited liability partnership		
e <input type="checkbox"/> Foreign partnership		
f <input type="checkbox"/> Other: _____		
2 At the end of the tax year:		
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		X
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership	X	
3 At the end of the tax year, did the partnership:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity
4 Does the partnership satisfy all four of the following conditions?	Yes	No
a The partnership's total receipts for the tax year were less than \$250,000.		
b The partnership's total assets at the end of the tax year were less than \$1 million.		
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d The partnership is not filing and is not required to file Schedule M-3		X
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.		
5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?		X
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
8 At any time during calendar year 2022, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country _____		X
9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		X
10a Is the partnership making, or had it previously made (and not revoked), a section 754 election?		X
See instructions for details regarding a section 754 election.		
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X

Schedule B Other Information (continued)

	Yes	No
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions		
14 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership		X
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return		
16a Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions		X
b If "Yes," did you or will you file required Form(s) 1099?		
17 Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return		
18 Enter the number of partners that are foreign governments under section 892		
19 During the partnership's tax year, did the partnership make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		X
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?		X
22 During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions \$		X
23 Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the partnership satisfy one or more of the following? See instructions a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense. b The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the partnership has business interest expense. c The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		X
25 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 \$		X
26 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
27 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		X
28 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. Percentage: By vote: By value:		X
29 Reserved for future use		
30 Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions. If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3 If "No," complete Designation of Partnership Representative below.		X

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR Ronald JenningsU.S. address of PR 2440 Enchanto Rd York SC 29745U.S. phone number of PR (908) 966-1940

If the PR is an entity, name of the designated individual for the PR

U.S. address of designated individual

U.S. phone number of designated individual

Schedule K Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1
	2 Net rental real estate income (loss) (attach Form 8825)	2 34,322.
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Guaranteed payments: a Services 4a b Capital 4b	4b
	c Total. Add lines 4a and 4b	4c
	5 Interest income	5
	6 Dividends and dividend equivalents: a Ordinary dividends	6a
	b Qualified dividends 6b c Dividend equivalents 6c	6c
	7 Royalties	7
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
b Collectibles (28%) gain (loss)	9b	
c Unrecaptured section 1250 gain (attach statement)	9c	
10 Net section 1231 gain (loss) (attach Form 4797)	10	
11 Other income (loss) (see instructions) Type: _____	11	
Deductions	12 Section 179 deduction (attach Form 4562)	12
	13a Contributions	13a
	b Investment interest expense	13b
	c Section 59(e)(2) expenditures: (1) Type: _____ (2) Amount: _____	13c(2)
d Other deductions (see instructions) Type: _____	13d	
Self-Employment	14a Net earnings (loss) from self-employment	14a
	b Gross farming or fishing income	14b
	c Gross nonfarm income	14c
Credits	15a Low-income housing credit (section 42(j)(5))	15a
	b Low-income housing credit (other)	15b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c
	d Other rental real estate credits (see instructions) Type: _____	15d
	e Other rental credits (see instructions) Type: _____	15e
	f Other credits (see instructions) Type: _____	15f
International	16 Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>	
Alternative Minimum Tax (AMT) items	17a Post-1986 depreciation adjustment	17a 0.
	b Adjusted gain or loss	17b
	c Depletion (other than oil and gas)	17c
	d Oil, gas, and geothermal properties—gross income	17d
	e Oil, gas, and geothermal properties—deductions	17e
	f Other AMT items (attach statement)	17f
Other Information	18a Tax-exempt interest income	18a
	b Other tax-exempt income	18b
	c Nondeductible expenses	18c
	19a Distributions of cash and marketable securities	19a 41,583.
	b Distributions of other property	19b
	20a Investment income	20a
	b Investment expenses	20b
c Other items and amounts (attach statement) See Stmt		
21 Total foreign taxes paid or accrued	21	

Analysis of Net Income (Loss) per Return

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 21		1		34,322.		
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a General partners						
b Limited partners		34,322.				

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		55,905.		14,972.
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement) <small>Ln 6 Stmt</small>		726,467.		726,467.
7a	Loans to partners (or persons related to partners)		100.		100.
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets	1,069,580.		1,069,580.	
b	Less accumulated depreciation	74,276.	995,304.	101,701.	967,879.
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)		350,000.		350,000.
12a	Intangible assets (amortizable only)	65,319.		65,319.	
b	Less accumulated amortization	11,976.	53,343.	16,331.	48,988.
13	Other assets (attach statement)				
14	Total assets		2,181,119.		2,108,406.
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)		5,404.		
b	Mortgages, notes, bonds payable in 1 year or more		2,088,321.		2,028,273.
20	Other liabilities (attach statement)				
21	Partners' capital accounts		87,394.		80,133.
22	Total liabilities and capital		2,181,119.		2,108,406.

Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return**Note:** The partnership may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	34,322.	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Guaranteed payments (other than health insurance)		7	Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a	Depreciation \$	
a	Depreciation \$		8	Add lines 6 and 7	
b	Travel and entertainment \$		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	34,322.
5	Add lines 1 through 4	34,322.			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	87,394.	6	Distributions: a Cash	41,583.
2	Capital contributed: a Cash		b Property		
	b Property		7	Other decreases (itemize):	
3	Net income (loss) (see instructions)	34,322.	8	Add lines 6 and 7	41,583.
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5	80,133.
5	Add lines 1 through 4	121,716.			

Form **8825**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

▶ Attach to Form 1065 or Form 1120S.

▶ Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Name **R&N Seneca, LLC** Employer identification number **[REDACTED]**

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A	1004 By Pass Hwy 123 Seneca, SC 29678	4	365	0
B				
C				
D				

		Properties							
		A		B		C		D	
2	Rental Real Estate Income Gross rents	2	210,000						
3	Rental Real Estate Expenses Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance	5							
6	Commissions	6							
7	Insurance	7							
8	Legal and other professional fees	8	7,950						
9	Interest (see instructions)	9	121,226						
10	Repairs	10							
11	Taxes	11	14,722						
12	Utilities	12							
13	Wages and salaries	13							
14	Depreciation (see instructions)	14	27,425						
15	Other (list) ▶ Amortization	15	4,355						
16	Total expenses for each property. Add lines 3 through 15	16	175,678						
17	Income or (loss) from each property. Subtract line 16 from line 2	17	34,322						
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a						210,000	
18b	Total expenses. Add total expenses from line 16, columns A through H	18b						(175,678)	
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19							
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a							
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.								
(1)	Name	(2)	Employer identification number						
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	21						34,322	

For Paperwork Reduction Act Notice, see instructions.

Form **8825** (Rev. 11-2018)

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see below for list	Fair Rental Days	Personal Use Days
E				
F				
G				
H				

		Properties							
		E		F		G		H	
Rental Real Estate Income									
2 Gross rents	2								
Rental Real Estate Expenses									
3 Advertising	3								
4 Auto and travel	4								
5 Cleaning and maintenance . .	5								
6 Commissions	6								
7 Insurance	7								
8 Legal and other professional fees	8								
9 Interest (see instructions) . .	9								
10 Repairs	10								
11 Taxes	11								
12 Utilities	12								
13 Wages and salaries	13								
14 Depreciation (see instructions)	14								
15 Other (list) ►	15								
16 Total expenses for each property. Add lines 3 through 15 . . .	16								
17 Income or (loss) from each property. Subtract line 16 from line 2 . .	17								

Allowable Codes for Type of Property

- 1—Single Family Residence
- 2—Multi-Family Residence
- 3—Vacation or Short-Term Rental
- 4—Commercial
- 5—Land
- 6—Royalties
- 7—Self-Rental
- 8—Other (include description with the code on Form 8825 or on a separate statement)

Schedule K-1
(Form 1065)

Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022 ending / /

Partner's Share of Income, Deductions,
Credits, etc.

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

R&N Seneca, LLC
2440 Enchant Rd
York, SC 29745

C IRS center where partnership filed return: Kansas City, MO

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

Ronald Jennings Jr
2440 Enchant Rd
York SC 29745

G ☒ General partner or LLC member-manager ☐ Limited partner or other LLC member

H1 ☒ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN Name

I1 What type of entity is this partner? Individual

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital (see instructions):

Beginning Ending

Profit	50.00000 %	50.00000 %
Loss	50.00000 %	50.00000 %
Capital	50.00000 %	50.00000 %

Check if decrease is due to sale or exchange of partnership interest ☐

K Partner's share of liabilities:

Beginning Ending

Nonrecourse	\$	\$
Qualified nonrecourse financing	\$ 1,046,862.	\$ 1,014,136.
Recourse	\$	\$

Check this box if item K includes liability amounts from lower-tier partnerships ☐

L Partner's Capital Account Analysis

Beginning capital account	\$ 43,697.
Capital contributed during the year	\$
Current year net income (loss)	\$ 17,161.
Other increase (decrease) (attach explanation)	\$
Withdrawals and distributions	\$ (20,792.)
Ending capital account	\$ 40,066.

M Did the partner contribute property with a built-in gain (loss)?

☐ Yes ☒ No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning	\$
Ending	\$

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1	Ordinary business income (loss)	14	Self-employment earnings (loss)
2	Net rental real estate income (loss) 17,161.		
3	Other net rental income (loss)	15	Credits
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked <input type="checkbox"/>
4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items A 0.
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	19	Distributions A 20,792.
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	20	Other information N * STMT 60,613.
10	Net section 1231 gain (loss)		
11	Other income (loss)		
12	Section 179 deduction	21	Foreign taxes paid or accrued Z * STMT
13	Other deductions		

22 ☐ More than one activity for at-risk purposes*

23 ☐ More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

Additional Information From Schedule K-1: Partner's Share of Income, Deductions, Credits, etc. (Ronald Jennings Jr)

Schedule K-1: Partner's Share of Income, Deductions, Credits, etc. (Ronald Jennings Jr)

Supplemental Information

Continuation Statement

Description	Amount
Item L - Partner's Capital Account	
Item L - Current Year Net Income (Loss)	
Net income (loss), rental real estate	17,161.
Total	17,161.
Box 20, Code N:	
Business interest expense detail	
-Included in ord business income (line 1)	
-Included in rental income (line 2)	60,613.

Schedule K-1: Partner's Share of Income, Deductions, Credits, etc. (Ronald Jennings Jr)

Form 8825 Rental Inc/Loss Details for Reporting Purposes

Continuation Statement

Description	Amount
1004 By Pass Hwy 123, Property Type 4	
Property type: 4 Commercial	17,161.
, Property Type	
Property type:	
Total	17,161.

Statement A—QBI Pass-through Entity Reporting

Partnership's name: R&N Seneca, LLC		Partnership's EIN: [REDACTED]		
Partner's name: Ronald Jennings Jr		Partner's identifying no: [REDACTED]		
Partner's share of:		1004 By Pass Hwy 123, Property Type 4		
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
QBI or qualified PTP items subject to partner-specific determinations:				
	Ordinary business income (loss)			
	Rental income (loss)	17,161.		
	Royalty income (loss)			
	Section 1231 gain (loss)			
	Other income (loss)			
	Section 179 deduction			
	Other deductions			
W-2 wages				
UBIA of qualified property		534,790.		
Section 199A dividends				

Statement A—QBI Pass-through Entity Reporting

Partnership's name:		Partnership's EIN:		
Partner's name:		Partner's identifying no:		
Partner's share of:				
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
QBI or qualified PTP items subject to partner-specific determinations:				
	Ordinary business income (loss)			
	Rental income (loss)			
	Royalty income (loss)			
	Section 1231 gain (loss)			
	Other income (loss)			
	Section 179 deduction			
	Other deductions			
W-2 wages				
UBIA of qualified property				
Section 199A dividends				

Schedule K-1
(Form 1065)

Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022 ending / /

Partner's Share of Income, Deductions,
Credits, etc.

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

R&N Seneca, LLC
2440 Enchanto Rd
York, SC 29745

C IRS center where partnership filed return: Kansas City, MO

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

Nadyne Jennings
2440 Enchanto Rd
York SC 29745

G ☒ General partner or LLC member-manager ☐ Limited partner or other LLC member

H1 ☒ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN Name

I1 What type of entity is this partner? Individual

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital (see instructions):

Beginning Ending

Profit	50.00000 %	50.00000 %
Loss	50.00000 %	50.00000 %
Capital	50.00000 %	50.00000 %

Check if decrease is due to sale or exchange of partnership interest ☐

K Partner's share of liabilities:

Beginning Ending

Nonrecourse	\$	\$
Qualified nonrecourse financing	\$ 1,046,863.	\$ 1,014,137.
Recourse	\$	\$

Check this box if item K includes liability amounts from lower-tier partnerships ☐

L Partner's Capital Account Analysis

Beginning capital account	\$ 43,697.
Capital contributed during the year	\$
Current year net income (loss)	\$ 17,161.
Other increase (decrease) (attach explanation)	\$
Withdrawals and distributions	\$ (20,791.)
Ending capital account	\$ 40,067.

M Did the partner contribute property with a built-in gain (loss)?

☐ Yes ☒ No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning	\$
Ending	\$

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1	Ordinary business income (loss)	14	Self-employment earnings (loss)
2	Net rental real estate income (loss) 17,161.		
3	Other net rental income (loss)	15	Credits
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked <input type="checkbox"/>
4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items A 0.
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	19	Distributions A 20,791.
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	20	Other information N * STMT 60,613.
10	Net section 1231 gain (loss)		
11	Other income (loss)		
12	Section 179 deduction	21	Foreign taxes paid or accrued Z * STMT
13	Other deductions		

22 ☐ More than one activity for at-risk purposes*

23 ☐ More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

Additional Information From Schedule K-1: Partner's Share of Income, Deductions, Credits, etc. (Nadyne Jennings)**Schedule K-1: Partner's Share of Income, Deductions, Credits, etc. (Nadyne Jennings)****Supplemental Information****Continuation Statement**

Description	Amount
Item L - Partner's Capital Account	
Item L - Current Year Net Income (Loss)	
Net income (loss), rental real estate	17,161.
Total	17,161.
Box 20, Code N:	
Business interest expense detail	
-Included in ord business income (line 1)	
-Included in rental income (line 2)	60,613.

Schedule K-1: Partner's Share of Income, Deductions, Credits, etc. (Nadyne Jennings)**Form 8825 Rental Inc/Loss Details for Reporting Purposes****Continuation Statement**

Description	Amount
1004 By Pass Hwy 123, Property Type 4	
Property type: 4 Commercial	17,161.
, Property Type	
Property type:	
Total	17,161.

Statement A—QBI Pass-through Entity Reporting

Partnership's name: R&N Seneca, LLC		Partnership's EIN: [REDACTED]		
Partner's name: Nadyne Jennings		Partner's identifying no: [REDACTED]		
Partner's share of:		1004 By Pass Hwy 123, Property Type 4		
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
QBI or qualified PTP items subject to partner-specific determinations:				
	Ordinary business income (loss)			
	Rental income (loss)	17,161.		
	Royalty income (loss)			
	Section 1231 gain (loss)			
	Other income (loss)			
	Section 179 deduction			
	Other deductions			
W-2 wages				
UBIA of qualified property		534,790.		
Section 199A dividends				

Statement A—QBI Pass-through Entity Reporting

Partnership's name:		Partnership's EIN:		
Partner's name:		Partner's identifying no:		
Partner's share of:				
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
QBI or qualified PTP items subject to partner-specific determinations:				
	Ordinary business income (loss)			
	Rental income (loss)			
	Royalty income (loss)			
	Section 1231 gain (loss)			
	Other income (loss)			
	Section 179 deduction			
	Other deductions			
W-2 wages				
UBIA of qualified property				
Section 199A dividends				

**SCHEDULE B-1
(Form 1065)**(Rev. August 2019)
Department of the Treasury
Internal Revenue Service**Information on Partners Owning 50% or
More of the Partnership**

▶ Attach to Form 1065.

▶ Go to www.irs.gov/Form1065 for the latest information.

OMB No. 1545-0123

Name of partnership

R&N Seneca, LLC

Employer identification number (EIN)

Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
Ronald Jennings Jr		US	50.0000
Nadyne Jennings		US	50.0000

Form 1065

199A Statement A Summary

2022

QuickZoom to Other Copy _____

Page 1

Partnership Special Allocation Information

(See tax help for more detail)

Note: Special allocation codes for QBI items below will default to codes used for similar item classes for regular tax purposes. To change the default behavior, you may select a different option on the Partnership Information Worksheet. ▶ _____

- ☒ Copy special allocation codes for items that are specially allocated on Schedule K (default).
☐ Remove default special allocations and allocate items according to profit, loss, or ownership % (based on selection made on the Partnership Information Worksheet).
☐ Remove default special allocations and leave these items blank on K-1 Stmt A (manual entry).

Partnership's Name: R&N Seneca, LLC

Partnership's EIN: 8-██████████

1004 By Pass Hwy 123, Property Type 4

☐ PTP
☐ Aggregated
☐ SSTB

☐ PTP
☐ Aggregated
☐ SSTB

☐ PTP
☐ Aggregated
☐ SSTB

Partner's share of:

QBI or qualified PTP items subject to shareholder-specific determinations:

Special Allocation	S A			
Ordinary business inc (loss) .	_____	_____	_____	_____
Rental income (loss)	_____	34,322.	_____	_____
Royalty income (loss)	_____	_____	_____	_____
Section 1231 gain (loss) . . .	_____	_____	_____	_____
Other income (loss)	_____	_____	_____	_____
Section 179 deduction	_____	_____	_____	_____
Other deductions	_____	_____	_____	_____
W-2 wages	_____	_____	_____	_____
UBIA of qualified property . . .	_____	1,069,580.	_____	_____
* See tax help for W2 wage or UBIA Special Allocations				
Qualified REIT dividends	_____	_____		

Partnership's Name: _____		Partnership's EIN: _____	
	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
Partner's share of: QBI or qualified PTP items subject to shareholder-specific determinations:			
Special Allocation	S A		
Ordinary business inc (loss) .	_____	_____	_____
Rental income (loss)	_____	_____	_____
Royalty income (loss)	_____	_____	_____
Section 1231 gain (loss) . . .	_____	_____	_____
Other income (loss)	_____	_____	_____
Section 179 deduction	_____	_____	_____
Other deductions	_____	_____	_____
W-2 wages	_____	_____	_____
UBIA of qualified property . . .	_____	_____	_____
<i>* See tax help for W2 wage or UBIA Special Allocations</i>			
Qualified REIT dividends	_____	_____	

**Form 1065
Schedule L**

Other Assets

2022

Name R&N Seneca, LLC		Employer ID Number [REDACTED]
Other Current Assets:	Beginning of tax year	End of tax year
Due to/From Car Wash Seneca	725,629.	725,629.
Due to/from Jenten Group	838.	838.
Due to from Owners Members		
Total to Form 1065, Schedule L, line 6 ▶	726,467.	726,467.
Other Investments:	Beginning of tax year	End of tax year
Total to Form 1065, Schedule L, line 8 ▶		
Other Assets:	Beginning of tax year	End of tax year
Total to Form 1065, Schedule L, line 13 ▶		

Partnership's name R&N Seneca, LLC		Partnership's EIN <div></div>	
Note: See 199A Summary for Special Allocation information QuickZoom to 199A Summary ▶ _____			
Aggregation Code: _____		Trade or Business: <u>1065, Line 22</u> EIN: <div></div>	
		Is this activity a qualified trade/business? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Specified Service Trade or Business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
QBI or qualified PTP items subject to partner-specific determinations:			
1 a Ordinary business income (loss) 1 a			
b Adjustments b			
c Adjusted ordinary business income (loss)		1 c	
2 a Rental income (loss) 2 a			
b Adjustments b			
c Adjusted rental income (loss)		2 c	
3 a Royalty income (loss) 3 a			
b Adjustments b			
c Adjusted royalty income (loss)		3 c	
4 a Section 1231 gain (loss) 4 a			
b Adjustments b			
c Adjusted section 1231 gain (loss)		4 c	
5 Other income (loss) 5			
6 a Section 179 deduction 6 a			
b Adjustments b			
c Adjusted section 179 deduction		6 c	
7 Other deductions 7			
8 a W-2 wages 8 a			
b Adjustments b			
c Adjusted W-2 Wages		8 c	
9 a UBIA of qualified property 9 a			
b Adjustments b			
c Adjusted UBIA of qualified property		9 c	

Section 179 Carryover Detail for this Activity

	Section 179 Regular Tax	Section 179 QBI
Tentative Section 179 deduction from current year assets		
Part I: Prior Year Carryovers		
by Year and Category		
A Before 2018		0.
B 2018		
C 2019		
D 2020		
E 2021		
Total prior year carryovers to this year		

	Section 179 Regular Tax	Section 179 QBI
Part II: 179 Deduction Allowed		
by Year and Category		
Total 179 deduction allowed for this activity in current year		
A Amount allowed from 2022		
B Amount allowed from before 2018		
C Amount allowed from 2018		
D Amount allowed from 2019		
E Amount allowed from 2020		
F Amount allowed from 2021		

	Section 179 Regular Tax	Section 179 QBI
Part III: Total Carryforward to 2023		
by Year and Category		
A Carryforward from 2022		
B Carryforward from before 2018		
C Carryforward from 2018		
D Carryforward from 2019		
E Carryforward from 2020		
F Carryforward from 2021		
Total carryforward to next year		

Partnership's name R&N Seneca, LLC		Partnership's EIN <div></div>	
This activity is part of Rental Real Estate Enterprise # _____ (Enter on 8825 worksheet, if applicable) Quickzoom to Rental Real Estate Enterprise Statement ▶ _____			
Note: See 199A Summary for Special Allocation information QuickZoom to 199A Summary ▶ _____			
Aggregation Code: _____		Trade or Business: <u>1004 By Pass Hwy 123, Property Type 4</u> EIN: 8- <div></div>	
		Is this activity a qualified trade/business? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Specified Service Trade or Business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
QBI or qualified PTP items subject to partner-specific determinations:			
1 a Ordinary business income (loss) 1 a			
b Adjustments b			
c Adjusted ordinary business income (loss) c		1 c	
2 a Rental income (loss) 2 a			
b Adjustments b			
c Adjusted rental income (loss) c		2 c	34,322.
3 a Royalty income (loss) 3 a			
b Adjustments b			
c Adjusted royalty income (loss) c		3 c	
4 a Section 1231 gain (loss) 4 a			
b Adjustments b			
c Adjusted section 1231 gain (loss) c		4 c	
5 Other income (loss) 5			
6 a Section 179 deduction 6 a			
b Adjustments b			
c Adjusted section 179 deduction c		6 c	
7 Other deductions 7			
8 a W-2 wages 8 a			
b Adjustments b			
c Adjusted W-2 Wages c		8 c	
9 a UBIA of qualified property 9 a			
b Adjustments b			
c Adjusted UBIA of qualified property c		9 c	1,069,580.

Section 179 Carryover Detail for this Activity

	Section 179 Regular Tax	Section 179 QBI
Tentative Section 179 deduction from current year assets		
Part I: Prior Year Carryovers by Year and Category		
A Before 2018		0.
B 2018		
C 2019		
D 2020		
E 2021		
Total prior year carryovers to this year		

	Section 179 Regular Tax	Section 179 QBI
Part II: 179 Deduction Allowed by Year and Category		
Total 179 deduction allowed for this activity in current year		
A Amount allowed from 2022		
B Amount allowed from before 2018		
C Amount allowed from 2018		
D Amount allowed from 2019		
E Amount allowed from 2020		
F Amount allowed from 2021		

	Section 179 Regular Tax	Section 179 QBI
Part III: Total Carryforward to 2023 by Year and Category		
A Carryforward from 2022		
B Carryforward from before 2018		
C Carryforward from 2018		
D Carryforward from 2019		
E Carryforward from 2020		
F Carryforward from 2021		
Total carryforward to next year		

Unadjusted Basis Immediately After Acquisition Report

- Keep for your records

Name as Shown on Return R&N Seneca, LLC	Employer Identification No. [REDACTED]
--	---

Summary of assets used in calculation of UBI for Sec 199A

[illegible]

Total UBIA From All Activities	1,069,580.
---------------------------------------	-------------------

Document Page 30 of 64
Partnership Information Worksheet

2022

► Keep for your records

Part I – Identifying Information

Employer Identification Number [REDACTED]

Name R&N Seneca, LLC

Name (continuation)

Doing Business As

Address 2440 Enchanto Rd

City York

State SC

ZIP Code 29745

Foreign Province/State

Foreign Postal Code

Foreign Code

Foreign Country

Is the business primary physical address different from the return address? ☐ Yes ☒ No

Address 2440 Enchanto Rd

City York

State SC

ZIP Code 29745

Foreign Province/State

Foreign Postal Code

Foreign Code

Foreign Country

Telephone Number (908) 966-1940

Extension

Fax Number

E-Mail Address

Tax Shelter Registration Number

Date Business Started 03/06/2019

Part II – Tax Year and Filing Information☒

Calendar year

☐

Fiscal year — Ending month

☐

Short year — Beginning date

Ending date

☒

Enrolled in the Electronic Federal Tax Payment System (EFTPS)

Part III – IRS Center

IRS center where partnership filed return Kansas City, MO

Part IV – Schedule K-1 Information**Percentage Used for Allocation to Schedules K-1**☐

Profit

☐

Loss

☒

Ownership

Special Allocation for Items on Section 199A Statements

Quickzoom to 199A Statement A Summary ►

Quickzoom to 199A Statement C Summary ►

☒

Use special allocations on 199A Statements for items that are specially allocated on K-1s (default).

☐

Remove special allocations from 199A Statements and allocate all items according to profit, loss, or ownership % based on selection made above.

☐

Remove special allocations and allocate those items manually on each K-1 copy of 199A Statement.

K-1 Rounding Options☒

Distribute the rounding difference to the partner with the largest percentage.

☐

Distribute the rounding difference to partner number

☐

Distribute the rounding difference among partners.

☐

Do not distribute the rounding difference to any partner.

K-1 Analysis of Partner's Capital Account Options (Schedule K-1, Item L, Row C)☐

Sum the individual line items on each partner's Schedule K-1.

☒

Multiply total partnership amounts by each partner's K-1 allocation percentage.

K-1 Section 465 and Section 469 multiple activities (Schedule K-1, Lines 21 and 22)☐

More than one activity for at-risk purposes (Section 465)?

☐

More than one activity for passive activity purposes (Section 469)?

Partner Printing Options

Yes

No

☒

Print Schedules K-1?

☐

Print Schedules K-1 (codes and descriptions) non filing? (See Tax Help)

☐

Calculate Partner Number on Schedules K-1?

☒

Calculate detail of Item L, Row C on each partner's Schedule K-1?

☒

Calculate and print Schedule K Reconciliation Report? (See Tax Help)

☒

Calculate and print the Partner Basis Statement? (See Tax Help)

☐

Calculate the SEP Contribution Worksheet for each partner?

Enter a SEP contribution rate here (maximum 25%) ►

☐

Print domestic filing exception notification re: Schedule K-3 on Schedules K-1? (See Tax Help)

Part V - Taxpayer Signature Information

Partner's or LLC Member's Name Ronald Jennings
Partner's or LLC Member's Name for EF Ronald Jennings
☒ Partner ☐ Limited Liability Company Member ☐ Partnership Representative (PR)
Signing Partner's or LLC Member's SSN
Partner's or LLC Member's Signature Date 11/29/2023

Part VI - Electronic Filing Information

Electronic Filing Security Information (see tax help)

Total income amount from 2021 return (Form 1065, pg 1, ln 8) 0.
Number of Employee W2s issued for 2022 0
Informational returns (W-2, 1099, K-1's, etc) filed under the return employer ID number ☐
Check the box(es) for returns required to be filed for 2022:
(1) ☐ Form 720 (2) ☐ Form 940 (3) ☐ Form 941 (4) ☐ Form 943
(5) ☐ Form 944 (6) ☐ Form 945 (7) ☐ Form 990 (8) ☐ Form 1042
(9) ☒ Not Applicable

Practitioner PIN program:

☒ Check this box to sign this return electronically using the Practitioner PIN (Form 8879-PE)
☐ ERO entered PIN (Form 8453-PE)
Partner's or Limited Liability Company Member's PIN (enter any 5 numbers)
Date PIN entered 11/29/2023

Responsible Party Information:

Yes No
☐ ☐ Is Form 8822-B required to report a change of responsible party?

Choose Returns to be Filed Electronically:

Note: Returns represented by gray bars are not supported by ProSeries or Taxing Agency.

Filings To	Original Return	Super- seded	Ext	Amended Return	Estimated Payments			
					1	2	3	4
Federal Filings								
Federal Form 1065	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Form 114 (FBAR)	<input type="checkbox"/>			<input type="checkbox"/>				
State Filings								
Information Only: Selection of state or city was made . . .		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Alabama								
Alabama Composite								
Alabama Form EPT								
Arizona								
Arkansas								
California								
California LLC								
Colorado								
Connecticut								
Delaware								
District of Columbia								
Georgia								
Idaho								
Illinois								
Indiana								
Iowa								
Kansas								
Kentucky								
Louisiana								
Louisiana Corporate (PTE only)								
Maine								
Maryland								
Massachusetts								
Massachusetts Entity Level Tax								
Michigan								
Minnesota								
Mississippi								
Missouri								
Montana								
Nebraska								
New Jersey								
New Jersey CBT								
New Jersey PTE								
New York								
New York Form IT-204-LL								
New York City								
North Carolina								
North Dakota								
Oklahoma								
Oregon								
Pennsylvania								
Rhode Island								
South Carolina								
Tennessee								
Texas								
Utah								
Vermont								
Virginia								
West Virginia								
Wisconsin								

QuickZoom to Electronic Filing Information Worksheet (includes subsequent amended returns) . . .

R&N Seneca, LLC

Page 3

Part VII – Direct Deposit or Electronic Funds Withdrawal Information

Yes No

☐
☐☐
☐

Use **direct deposit** of any **federal tax refund**?

Use **electronic funds withdrawal** of **Form 7004 balance due** (EF only)?

Bank Information

Check to confirm transferred account information (which appears in green) is correct . . . ☐

Name of Financial Institution (optional) . . .

Check the appropriate box ☐ Checking ☐ Savings

Routing number

Account number.

Payment Information

Enter the payment date to withdraw tax payment

Balance due amount from this return

Enter an amount to withdraw tax payment

If partial payment is made, the remaining balance due

QuickZoom to Form 1065, pages 1, 2, and 3 ▶
QuickZoom to Schedule K-1 Worksheet ▶
QuickZoom to Client Status ▶

Name as Shown on Return

Employer Identification No.

R&N Seneca, LLC

Income Items: Description	S A	Per Books	Per Tax Return (Schedule K)	Difference (Book - Tax)
<i>Permanent items (tax-exempt income):</i>				
Tax-exempt interest from Sch K, ln 18a - enter below in state vs out of state . . .				
Tax-exempt interest — in state:				
Direct Entry From K-1s				

Tax-exempt interest — out of state				
Life insurance proceeds				
Other permanent items (income):				

Gain (loss) on disposition of sec 179 assets . . .				
Alcohol used as fuel cr incl in income				
<i>Guaranteed payments</i>				
<i>Timing (temporary) items:</i>				
Unearned rent income				
Unearned income				
Gain on sale of assets				
Installment sale income				
Other timing items (income):				

Total				
Expense Items: Enter code "C" for items below				
Description	S A	Per Books	Per Tax Return (Schedule K)	Difference (Tax - Book)
<i>Permanent items (nondeductible expenses):</i>				
Disallowed travel, meals, and entertainment . . .				
Lease inclusion amount - enter as a negative . . .				
Work opportunity credit wage reduction				
Employee retention cr fr Form 5884-A				
Empowerment zone credit wage reduction				
Indian employment credit wage reduction				
Small employer health insurance premiums reduction from Form 8941				
Payroll tax reducn for cr from Form 8846				
Small employer pension plan startup costs credit from Form 8881				
Employer credit for paid family and medical leave from Form 8994.				
State underpayment penalty				
Other fines and penalties				
Life insurance premiums				
Interest paid to carry tax-exempt investmnt.				
Other expenses related to tax-exempt inc				
Other permanent items (expenses):				

Timing (temporary) items:

Depreciation and section 179 expense			27,425.	
Amortization			4,355.	
Section 754 depreciation				
Section 754 amortization				
Depletion other than oil and gas				
Loss on sale of assets				
Organizational costs				
Bad debt expense.				
Prepaid expenses.				
Other timing items (expenses):				
Total			31,780.	

* Code: S = Sold, A = Auto, L = Listed, V = Vine with SDA in Year Planted/Grafted, C = COGS, 7 = 754

Form 1065

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Partner's Basis Statement

2022

► Note to Partner: Keep for your records

Partner's name Ronald Jennings Jr	Identifying Number [REDACTED]
Partnership name R&N Seneca, LLC	Employer ID Number [REDACTED]

Part I – Basis Computation

1	Beginning basis	1	2,168,682.
2	Contributions	2	
3	Increase in share of liabilities	3	
4	Share of taxable income:		
	Net income from rental real estate 17,161.		
	Addback business interest expense (goes to line 15a and 15b)		
	a) Business interest expense (ordinary income)		
	b) Business interest expense (rental income) 60,613.		
	Total	4	77,774.
5	Share of tax-exempt income	5	
6	Add lines 1 through 5	6	2,246,456.
7	Decrease in share of liabilities (not to exceed line 6)	7	32,726.
8	Subtract line 7 from line 6.	8	2,213,730.
9	Distributions (not to exceed line 8)	9	20,792.
10	Subtract line 9 from line 8.	10	2,192,938.
11	Share of nondeductible expenses (not to exceed line 10)	11	0.
12	Subtract line 11 from line 10	12	2,192,938.
13	Share of deductions not subject to basis limitation:		
	Total (not to exceed line 12)	13	0.
14	Subtract line 13 from line 12	14	2,192,938.
15	Share of taxable losses and deductions subject to basis limitation:		
	Business interest expense (listed separately per Reg. 1.163(j)-6)		
	a) Business interest expense (from ordinary income/loss)		
	b) Business interest expense (from rental income/loss) 60,613.		
	Total (not to exceed line 14)	15	60,613.
16	Ending basis. Subtract line 15 from line 14.	16	2,132,325.

Part II – Alternative Basis Computation

		Beginning	Increase (Decrease)	Ending
17	Capital account balance	43,697.	-3,631.	40,066.
18	Share of liabilities	1,046,862.	-32,726.	1,014,136.
19	Accumulated tax/book timing differences			
20	Carryover nondeductible expenses	0.	0.	0.
21	Excess deductions not subject to basis limit	0.	0.	0.
22	Carryover losses and deductions	0.	0.	0.
23	Distributions in excess of basis	0.	0.	0.
24	Other differences	1,078,123.	0.	1,078,123.
25	Alternative basis. Combine lines 17 thru 24	2,168,682.	-36,357.	2,132,325.

Part III – Loss Carryovers

26	Loss items carried over to next year	26	0.
27	Nondeductible expense items carried over to next year	27	0.

Form 1065

Document Page 37 of 64
Partner's Basis Statement

2022

► Note to Partner: Keep for your records

Partner's name Nadyne Jennings	Identifying Number [REDACTED]
Partnership name R&N Seneca, LLC	Employer ID Number [REDACTED]

Part I – Basis Computation

1	Beginning basis	1	2,168,683.
2	Contributions	2	
3	Increase in share of liabilities	3	
4	Share of taxable income:		
	Net income from rental real estate 17,161.		
	Addback business interest expense (goes to line 15a and 15b)		
	a) Business interest expense (ordinary income)		
	b) Business interest expense (rental income) 60,613.		
	Total	4	77,774.
5	Share of tax-exempt income	5	
6	Add lines 1 through 5	6	2,246,457.
7	Decrease in share of liabilities (not to exceed line 6)	7	32,726.
8	Subtract line 7 from line 6.	8	2,213,731.
9	Distributions (not to exceed line 8)	9	20,791.
10	Subtract line 9 from line 8.	10	2,192,940.
11	Share of nondeductible expenses (not to exceed line 10)	11	0.
12	Subtract line 11 from line 10	12	2,192,940.
13	Share of deductions not subject to basis limitation:		
	Total (not to exceed line 12)	13	0.
14	Subtract line 13 from line 12	14	2,192,940.
15	Share of taxable losses and deductions subject to basis limitation:		
	Business interest expense (listed separately per Reg. 1.163(j)-6)		
	a) Business interest expense (from ordinary income/loss)		
	b) Business interest expense (from rental income/loss) 60,613.		
	Total (not to exceed line 14)	15	60,613.
16	Ending basis. Subtract line 15 from line 14.	16	2,132,327.

Part II – Alternative Basis Computation

		Beginning	Increase (Decrease)	Ending
17	Capital account balance	43,697.	-3,630.	40,067.
18	Share of liabilities	1,046,863.	-32,726.	1,014,137.
19	Accumulated tax/book timing differences			
20	Carryover nondeductible expenses	0.	0.	0.
21	Excess deductions not subject to basis limit	0.	0.	0.
22	Carryover losses and deductions	0.	0.	0.
23	Distributions in excess of basis	0.	0.	0.
24	Other differences	1,078,123.	0.	1,078,123.
25	Alternative basis. Combine lines 17 thru 24	2,168,683.	-36,356.	2,132,327.

Part III – Loss Carryovers

26	Loss items carried over to next year	26	0.
27	Nondeductible expense items carried over to next year	27	0.

Form 1065

Schedule K Reconciliation

- Keep for your records

2022

Lines 2 thru K-1 Item L Net Inc

Name as Shown on Return				Employer Identification No.	
R&N Seneca, LLC				[REDACTED]	
Partner	-2- Rental Real Est	-17a- Depr Adj After 86	-19a- Distrib of Money	K-1 K(2) Qual Non- Rec - End	K-1 Item L Net Income
Ronald Jennings Jr	17,161	0	20,792	1,014,136	17,161
Nadyne Jennings	17,161	0	20,791	1,014,137	17,161
Total	34,322	0	41,583	2,028,273	34,322
Amount shown on Schedule K . . .	34,322	0	41,583	2,028,273	34,322

Form 1065

**Partnership
Five Year Tax History**

2022

► Keep for your records

Name as Shown on Return				Employer ID Number	
R&N Seneca, LLC				[REDACTED]	
	2018	2019	2020	2021	2022
1 Total Income (Loss)					
2 Total business deductions					
3 Net business income					
4 Guaranteed payments					
5 Other distributive income				66,550.	34,322.
6 Total distributive income				66,550.	34,322.
7 Beginning capital				20,844.	87,394.
8 Capital contributions					
9 Withdrawals and distributions					41,583.
10 Other increases					
11 Other decreases					
12 Ending capital				87,394.	80,133.
13 Tax return preparation fee				20.	20.

Form 8825**Rental Real Estate Income
and Expense Worksheet****2022**

► Keep for your records

Name

R&N Seneca, LLC

Employer Identification No.

Important: You can enter up to 180 rental properties. See Tax Help for more information.

Property Description . 1004 By Pass Hwy 123, Property Type 4

1 Enter the type and address of property:

Address 1004 By Pass Hwy 123

City Seneca State . . . SC ZIP Code . . 29678

If a foreign address: Foreign province or state

Foreign postal code Foreign country

Property type . . 4 Commercial If type is other, enter a description

Fair rental days (Num of days rented in yr) 365 Personal use days 0

QuickZoom to another copy of rental real estate worksheet ➡**Check** this box if you completely disposed of this rental during 2022 ➡ ☐**Check** this box if this rental is classified as commercial property. ➡ ☒**Check** this box if this rental is part of a Rental Real Estate Enterprise described in Rev Proc 2019-38. ➡ ☐

If rental is part of a Rev Proc 2019-38 enterprise, enter group # (See Tax Help)

2	Gross rents	2	210,000.
Rental Real Estate Expenses			
3	Advertising	3	
4	Auto and travel	4	
5	Cleaning and maintenance	5	
6	Commissions	6	
7	Insurance	7	
8	Legal and other professional fees	8	7,950.
9	Interest	9	121,226.
10	Repairs	10	
11	Taxes	11	14,722.
12	Utilities	12	
13	Wages and salaries (less employment credits)	13	
14	Depreciation	14	27,425.
15	Other expenses (list):		
	Amortization 4,355.		
	Total other expenses	15	4,355.
16	Total expenses. Add lines 3 through 15	16	175,678.
17	Net income (loss)	17	34,322.
18	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from this rental real estate activity	18	

QuickZoom here to go to Form 4797, Part II, line 17 ➡**QuickZoom** to enter net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) ➡**QuickZoom** to another copy of rental real estate worksheet ➡**QuickZoom** to 199A Worksheet by Activity ➡

Electronic Filing Information Worksheet

2022

▶ Keep for your records

Name(s) shown on return
R&N Seneca, LLCIdentifying number
[REDACTED]**Part I – State Electronic Filing:**Check this box to force state only filing for all states selected to be filed electronically ☐**Part II – Electronic Return Originator Information**

The ERO Information below will automatically calculate based on the preparer code entered on the return.

For returns that are prepared as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP)

enter the EFIN for the ERO that is responsible for this return ▶ [REDACTED]

For returns that are marked as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP)

enter a PIN for the ERO that is responsible for filing return ▶ [REDACTED]

ERO Name

LAKE WYLIE TAX SERVICE

ERO Electronic Filers Identification Number (EFIN)

ERO Address

4559 CHARLOTTE HWY

ERO Employer Identification Number

City

Lake Wylie

State

SC

ZIP Code

29710

ERO Social Security Number or PTIN

Country

Part III – Paid Preparer Information

Firm Name

LAKE WYLIE TAX SERVICE

Preparer Social Security Number or PTIN

Preparer Name

Lynn Sherrill

Employer Identification Number

Address

4559 CHARLOTTE HWY

Phone Number

(803) 831-6700

Fax Number

(803) 831-6708

City

Lake Wylie

State

SC

ZIP Code

29710

Country

Preparer E-mail Address

lynn@lakewylietax.com

Part IV – Selection of Additional Amended Returns

Enter the payment date to withdraw tax payment ▶ [REDACTED]

Amount you are paying with the amended return ▶ [REDACTED]

☐ Check this box to file another **federal** amended return electronically☐ File another Amended Form 114 Report of Foreign Bank and Financial Accounts (FBAR) electronically☐ Check this box to file another **state and/or city** amended return electronically

* Select the state and/or city amended return(s) to file electronically.

State/City *	
<input type="checkbox"/>	Arizona State Partnership
<input type="checkbox"/>	Arkansas State Partnership
<input type="checkbox"/>	California State Partnership
<input type="checkbox"/>	California State LLC
<input type="checkbox"/>	Connecticut State Partnership
<input type="checkbox"/>	District of Columbia Partnership
<input type="checkbox"/>	Georgia State Partnership
<input type="checkbox"/>	Idaho State Corporation
<input type="checkbox"/>	Indiana State Partnership
<input type="checkbox"/>	Kansas State Partnership
<input type="checkbox"/>	Kentucky State Partnership
<input type="checkbox"/>	Louisiana State Partnership
<input type="checkbox"/>	Maryland State Partnership
<input type="checkbox"/>	See Amended Returns

Part V – Name Control

Name Control, enter here to override default R&NS

Part VI – Superseded Returns

A refund or payment from the original return may need to be applied to the superseded balance due

The amount entered here will flow to the balance due section of the information worksheet.

Enter a negative number if the superseded return will generate a refund.

Enter zero if the superseded return has an even balance.

Amount you are paying with this superseded return ▶ [REDACTED]

CAUTION: Important information about Superseded Return Payments

If you made a payment with your original return or scheduled a payment to be made at a later date, the payment will still be processed unless a call is made to cancel the payment.

To cancel a scheduled payment, call the IRS at 1-888-353-4537.

The cancellation request must be received no later than 11:59 p.m., Eastern Time at least two business days prior to the scheduled payment date.

This change cannot be made online at this time.

IRS e-file Authentication Statement

2022

► Keep for your records

Name(s) Shown on Return
R&N Seneca, LLC

Employer ID No.
[REDACTED]

A – Practitioner PIN Authorization

QuickZoom to the Federal Information Worksheet to enter PIN information ►

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Partner entered PIN ► ☒

ERO entered Partner's PIN ► ☐

B – Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the partnership. If the partnership furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the partnership. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers) EFIN [REDACTED] Self-Select PIN [REDACTED]

C – Signature of Partner

Perjury Statement:

Under penalties of perjury, I declare that I am a general partner or limited liability company member manager of the above partnership and that I have examined a copy of the partnership's 2022 electronic return of partnership income and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the partnership's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, and (b) the reason for any delay in processing the return.

I certify that I have the authority to execute this consent on behalf of the partnership as general partner or limited liability company member manager of the partnership. I am signing this Disclosure Consent by entering my self-selected PIN below.

General Partner or Limited Liability Company Member Manager's PIN [REDACTED]
Date 11/29/2023

Smart Worksheets From 2022 Federal Partnership Tax Return

SMART WORKSHEET FOR: Form 1065: Partnership Tax Return

Distributions of Cash and Property Options Smart Worksheet

Distributions entered on Schedule K-1 Worksheet:

A Total distributions of money 41,583.

B Total distributions of property (adjusted basis)

C Total distributions of property (capital account)

Options:

D Complete lines 19a and 19b from amounts on lines A, B, and C above . . . ☒

E Complete lines 19a and 19b from amounts on lines F, G, and H below . . . ☐

Total amounts entered here and allocated to partners:

F Total distributions of money

G Total distributions of property (adjusted basis)

H Total distributions of property (capital account)

Complete line I below **only** if had a section 737 distribution:

I Total distributions subject to section 737

SMART WORKSHEET FOR: Form 1065: Partnership Tax Return

Partners' Liabilities Smart Worksheet

A Total liabilities included in Schedule L, line 22, column (d) 2,028,273.

Classification of liabilities:

	Beginning	Ending
B Nonrecourse (not including qualified nonrecourse) . . .		

C Qualified nonrecourse . . .	2,093,725.	2,028,273.
--------------------------------------	------------	------------

D Recourse	0.	
-----------------------------	----	--

E Total of lines B, C, and D 2,028,273.

SMART WORKSHEET FOR: Form 1065: Partnership Tax Return

Schedule M-1 Smart Worksheet

QuickZoom here to use optional M-1 Items Worksheet. ➔

Program will complete Schedule M-1, lines 2 through 9, from entries on worksheet.

Computed Net Income (Loss) Per Books

A Income (loss) per return (Form 1065, page 5, line 1 — analysis) 34,322.

B Income item tax/book differences from M-1 Items Worksheet

C Expense item tax/book differences from M-1 Items Worksheet

D Net tax/book differences (combine lines B and C).

E Computed net income (loss) per books (combine lines A and D) 34,322.

Check box to enter line E on Schedule M-1, line 1 ☒

Otherwise, enter net income (loss) per books on line 1 below ☐

SMART WORKSHEET FOR: Form 1065: Partnership Tax Return

Schedule M-2, Line 3 Smart Worksheet
(See Tax Help)

Computed Net Income (Loss) (Tax Basis)

A	Income (loss) from Schedule M-1, line 9 or Schedule M-3, line 26d	34,322.
B	Plus: Tax exempt interest and income	
C	Plus: Section 743(b) negative adjustments	
D	Minus: Non-deductible expenses (permanent)	
E	Minus: Guaranteed payments (other than health insurance)	
F	Minus: Section 743(b) positive adjustments	
G	Net income (loss) (tax basis) ▶	34,322.

SMART WORKSHEET FOR: Schedule M-1 Items Worksheet

Schedule M-1 Display Options Smart Worksheet

A	Display 'book' and 'return' amounts on Schedule M-1	▶ <input type="checkbox"/>
B	Display 'difference' amounts on Schedule M-1	▶ <input checked="" type="checkbox"/>

SMART WORKSHEET FOR: Schedule M-1 Items Worksheet

Book Depreciation Options Smart Worksheet

	Yes	No	
A	<input type="checkbox"/>	<input type="checkbox"/>	Are depreciation and amortization for book purposes computed the same as depreciation and amortization for tax purposes? If no, enter book amounts below.
B	<input type="checkbox"/>	<input type="checkbox"/>	Do you record section 754 depreciation and amortization on your books?

SMART WORKSHEET FOR: Schedule M-1 Items Worksheet

Computed Net Income (Loss) per Books Smart Worksheet

A	Income (loss) per return (Form 1065, page 5, line 1 — Analysis)	34,322.
B	Income item tax/book differences	
C	Expense item tax/book differences	
D	Net tax/book differences (combine lines B and C)	
E	Computed net income (loss) per books (combine lines A and D)	34,322.
For filers of Schedule M-3 Only:		
F	Net income (loss) per books from Schedule M-3, Part I, Line 11	
G	Difference between Sch M-1 Wks and Sch M-3 net income (loss) per books	

SMART WORKSHEET FOR: 8825 Worksheet (1004 By Pass Hwy 123, Property Type 4): Rental Real Estate Income and Expenses Wks

Taxes Smart Worksheet	
A	State franchise or income taxes ▶ _____
B	Local property taxes ▶ _____
C	Payroll taxes ▶ _____
D	Other miscellaneous taxes ▶ <u>14,722.</u>
E	Licenses ▶ _____

SMART WORKSHEET FOR: 8825 Worksheet (1004 By Pass Hwy 123, Property Type 4): Rental Real Estate Income and Expenses Wks

Depreciation QuickZoom Smart Worksheet	
A	Asset Entry Worksheet to enter asset information ▶
B	Depreciation Report to view a summary depreciation report ▶
C	Form 4562 to view total depreciation or to enter amounts directly on Form 4562 ▶
D	Treat all MACRS assets for this activity as qualified Indian reservation property? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
E	Treat all assets acquired after Aug 27, 2005 as qualified GO Zone property? . . <input type="checkbox"/> Reg <input type="checkbox"/> Ext <input checked="" type="checkbox"/> No
F	Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? <input type="checkbox"/> Yes <input type="checkbox"/> No
G	Was this business located in a Qualified Disaster Area? <input type="checkbox"/> Yes <input type="checkbox"/> No

Additional Information From 2022 Federal Partnership Tax Return**Form 1065: Partnership Tax Return****Sch K, Line 20c, Other Items and Amounts****Continuation Statement**

Code	Description	Amount
N	Business interest expense	121,226.
	** SEC 199A INFO: SEE STMT A	
Total		121,226.

Form 1065: Partnership Tax Return**Sch L, Line 19b(d)****Itemization Statement**

Description	Amount
SBA Loan	84,900.
County Bank Loan	1,943,373.
Total	2,028,273.

8825 Worksheet (1004 By Pass Hwy 123, Property Type 4): Rental Real Estate Income and Expenses Wks**Line 8****Itemization Statement**

Description	Amount
Managerial Fees	6,000.
Professional Fees	1,950.
Total	7,950.

SMART WORKSHEET FOR: 8825 Worksheet (1004 By Pass Hwy 123, Property Type 4): Rental Real Estate Income and Expenses Wks**Misc Tax****Itemization Statement**

Description	Amount
Real State	14,722.
Total	14,722.

Electronic Filing Information Worksheet

Amended Returns

Continuation Statement

<input type="checkbox"/>	<u>Massachusetts State Partnership</u>
<input type="checkbox"/>	<u>Michigan Business Tax</u>
<input type="checkbox"/>	<u>New Jersey State Partnership</u>
<input type="checkbox"/>	<u>New Jersey PTE</u>
<input type="checkbox"/>	<u>New York State Partnership</u>
<input type="checkbox"/>	<u>New York City Partnership</u>
<input type="checkbox"/>	<u>North Carolina State Partnership</u>
<input type="checkbox"/>	<u>Oklahoma State Partnership</u>
<input type="checkbox"/>	<u>Pennsylvania State Partnership</u>
<input type="checkbox"/>	<u>South Carolina State Partnership</u>
<input type="checkbox"/>	<u>Tennessee State Corporation</u>
<input type="checkbox"/>	<u>Utah State Partnership</u>
<input type="checkbox"/>	<u>Vermont State Partnership</u>
<input type="checkbox"/>	<u>Virginia State Partnership</u>
<input type="checkbox"/>	<u>West Virginia State Partnership</u>
<input type="checkbox"/>	<u>Wisconsin State Partnership</u>

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STATE OF SOUTH CAROLINA
2022 PARTNERSHIP RETURN

Due by the 15th day of the third month following the close of the taxable year.

SC 1065

(Rev. 8/29/22)
3087

For the year January 1 - December 31, 2022, or fiscal tax year beginning - 2022 and ending - 2023

Name R&N SENECA, LLC	Location of business property: City and state YORK SC		Phone number (908) 966-1940
Address 2440 ENCHANTO RD	City YORK	State SC	ZIP 29745

FEIN (Required): [REDACTED]	County code: 46	<input type="checkbox"/> Check for Active Trade or Business election. <input type="checkbox"/> Check here if you filed a federal or state extension.
--------------------------------	--------------------	---

Check if:	<input type="checkbox"/> Initial return	<input type="checkbox"/> Final return	<input type="checkbox"/> Address change	<input type="checkbox"/> Amended return
-----------	---	---------------------------------------	---	---

Total number of partners: 2	Number of nonresident partners: 0	Number of nonresident partners exempt from withholding:	Number of nonresident partners included in the composite return:
-----------------------------	-----------------------------------	---	--

1	Total SC business income (from SC-K, line 21)	1	43,296	00
2	Active Trade or Business Income (from I-435, line 14)	2		00
3	Active Trade or Business Income Tax (from I-435, line 17)	3		00
4	Nonrefundable tax credits (from SC1040TC, line 18)	4		00
5	Active Trade or Business Income Tax due (subtract line 4 from line 3)	5		00
6	SC income taxable to partners (subtract line 2 from line 1)	6	43,296	00
7	Taxable income exempt from withholding (see instructions)	7	43,296	00
8	Income subject to nonresident withholding (subtract line 7 from line 6)	8	0	00
9	Nonresident Withholding Tax (multiply line 8 by 5%)	9	0	00
10	Total tax (add line 5 and line 9)	10	0	00
11	Tax withheld (attach I-290 or 1099 MISC)	11		00
12	Extension payment (amount paid with your SC8736)	12		00
13	Estimated Tax payments	13		00
14	Refundable Motor Fuel Income Tax Credit (attach your I-385)	14		00
15	Total payments and refundable credits (add line 11 through line 14)	15		00
16	If line 15 is larger than line 10, subtract line 10 from line 15 and enter the overpayment	16		00
17	Amount of line 16 to be credited to your next year's Estimated Tax	17		00
18	Subtract line 17 from line 16 and enter the amount to be refunded to you. This is your REFUND	18		00
19	If line 10 is larger than line 15, subtract line 15 from line 10 and enter the amount due	19	0	00
20	Late filing and/or late payment: Penalties _____ Interest _____ Enter total here	20		00
21	Add line 19 and line 20 and enter the total here. This is your BALANCE DUE	21	0	00

DIRECT DEPOSIT Getting a refund? Direct deposit is fast, accurate, and secure!

22 Select Direct Deposit: ☐ Direct Deposit (line 23 required) (for US accounts only)

23 BANK INFORMATION

Type of Account: ☐ Checking ☐ Savings

Routing Number (RTN) Must be 9 digits. The first two numbers of the RTN must be 01 through 32.

Bank Account Number (BAN) 1-17 digits

Have a balance due? **Pay electronically! It's quick and easy!** Use our free online tax portal, MyDORWAY, at dor.sc.gov/pay.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge.

REV 03/29/23 PRO

Sign Here	Signature of general partner or LLC/LLP member		Date	Email	Attach a complete copy of your federal return. Mail to:
	[Signature]			RJENNINGS@THEJENTENGROUP.COM	
Paid Preparer's Use Only	I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
	Print preparer's name LYNN SHERRILL		Check if self-employed <input type="checkbox"/>	Preparer phone number (803) 831-6700	
	Preparer signature LYNN SHERRILL		PTIN	[REDACTED]	
	Firm's name (or yours if self-employed) and address LAKE WYLIE TAX SERVICE 4559 CHARLOTTE HWY LAKE WYLIE, SC		Date	11-29-2023	
			FEIN	[REDACTED]	
			ZIP	29710	

Balance Due: **SCDOR**
Taxable Partnership
PO Box 125
Columbia, SC 29214-0036

Zero Tax: **SCDOR**
Nontaxable Partnership
PO Box 125
Columbia, SC 29214-0037

30871222



SC1065

page 2

SCHEDULE SC-K PARTNERS' SHARES OF INCOME (LOSSES), DEDUCTIONS, AND CREDITS (See instructions.)

	A	B	C	D	E	F
	Enter Amounts From Federal Schedule K	Plus or Minus South Carolina Adjustment	Federal Schedule K Amounts After SC Adjustments	Amounts Allocated to SC	Amounts Allocated to States Other Than SC	Amounts Subject to Apportionment
1	Ordinary business income (loss)	0	0			0
2	Net rental real estate income (loss) 34,322	8,974	43,296			43,296
3	Other net rental income (loss)					
4	Guaranteed payments					
5	Interest income					
6	Dividends					
7	Royalties					
8	Net short term capital gain (loss)					
9	Net long term capital gain (loss)					
10	Net section 1231 gain (loss)					
11	Other income (loss)					
12	Section 179 Deduction					
13a	Contributions					
13b	Investment interest expense					
13c	Section 59(e)(2) Expenditures					
13d	Other deductions					
14	Total 34,322	8,974	43,296	0	0	43,296
15.	Amount from federal Schedule K (line 14, column A)					34,322
16.	Amount allocated to South Carolina (line 14, column D)					0
17.	Net income (loss) subject to apportionment (line 14, column F)					43,296
APPORTIONMENT						
				TOTAL	SC	
18.	Total sales or gross receipts					
19.	Apportionment factor (divide South Carolina sales or gross receipts by total)					100.0000 %
20.	Net business income (loss) apportioned to South Carolina (multiply line 17 by line 19)					43,296
21.	Net business income (loss) taxable to South Carolina (add line 16 and line 20)					43,296

REV 03/29/23 PRO

30872220

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**PARTNER'S SHARE OF SOUTH CAROLINA
INCOME, DEDUCTIONS, CREDITS, ETC.****SC1065 K-1**(Rev. 9/29/21)
3515For calendar year 2022 or tax year beginning _____ and ending _____**Partner's Identification Number** ▶ 144-64-6865**Partnership's FEIN** ▶ [REDACTED]Partner's name, address, and ZIP
RONALD JENNINGS JR
2440 ENCHANTO RD
YORK, SC 29745Partnership's name, address, and ZIP
R&N SENECA, LLC
2440 ENCHANTO RD
YORK, SC 29745☐ Partnership - Check for Active Trade or Business election

If partner is a disregarded entity, name and SSN or FEIN of owner: _____

Check if: ☐ Final K-1 ☐ Amended K-1 ☐ Nonresident

Check if partner is exempt from nonresident withholding because the:

☐ partner filed an I-309 affidavit with the Partnership ☐ partner is included in a composite return ☐ partner is a tax exempt entity

Partner's Share of Current Year Income, Deductions, Credits, etc.		A Federal K-1 Amounts		B Plus or Minus SC Adjustments		C Amounts Not Allocated or Apportioned to SC		D Amounts Allocated or Apportioned to SC		
Income (Loss)	1 Ordinary business income (loss).....	1		1	0	1		1		
	2 Net rental real estate income (loss).....	2	17,161	2	4,487	2		2	21,648	
	3 Other net rental income (loss).....	3		3		3		3		
	4 Guaranteed payments	4		4		4		4		
	5 Interest income.....	5		5		5		5		
	6 Dividends.....	6		6		6		6		
	7 Royalties.....	7		7		7		7		
	8 Net short-term capital gain (loss).....	8		8		8		8		
	9 Net long-term capital gain (loss).....	9		9		9		9		
	10 Net Section 1231 gain (loss).....	10		10		10		10		
	11 Other income (loss).....	11		11		11		11		
Deductions	12 Section 179 deduction.....	12		12		12		12		
	13 Other deductions	13		13		13		13		
14 Active Trade or Business Income taxed by the Partnership								14		
15 Net taxable income (add line 1 through line 11 then subtract line 12, line 13, and line 14).....								15	21,648	
16 Withholding Tax for nonresident partner (see SC1065 K-1 Instructions).....								16		
Credits	List applicable South Carolina tax credits. (Attach an additional sheet if needed.)									
	17								17	
	18								18	
	19 Total South Carolina tax credits.....								19	

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**PARTNER'S SHARE OF SOUTH CAROLINA
INCOME, DEDUCTIONS, CREDITS, ETC.****SC1065 K-1**(Rev. 9/29/21)
3515For calendar year 2022 or tax year beginning _____ and ending _____**Partner's Identification Number** ▶ **Partnership's FEIN** ▶ Partner's name, address, and ZIP NADYNE JENNINGS
2440 ENCHANTO RD
YORK, SC 29745Partnership's name, address, and ZIP R&N SENECA, LLC
2440 ENCHANTO RD
YORK, SC 29745☐ Partnership - Check for Active Trade or Business election

If partner is a disregarded entity, name and SSN or FEIN of owner: _____

Check if: ☐ Final K-1 ☐ Amended K-1 ☐ Nonresident

Check if partner is exempt from nonresident withholding because the:

☐ partner filed an I-309 affidavit with the Partnership ☐ partner is included in a composite return ☐ partner is a tax exempt entity

Partner's Share of Current Year Income, Deductions, Credits, etc.		A Federal K-1 Amounts		B Plus or Minus SC Adjustments		C Amounts Not Allocated or Apportioned to SC		D Amounts Allocated or Apportioned to SC		
Income (Loss)	1 Ordinary business income (loss).....	1		1	0	1		1		
	2 Net rental real estate income (loss).....	2	17,161	2	4,487	2		2	21,648	
	3 Other net rental income (loss).....	3		3		3		3		
	4 Guaranteed payments	4		4		4		4		
	5 Interest income.....	5		5		5		5		
	6 Dividends.....	6		6		6		6		
	7 Royalties.....	7		7		7		7		
	8 Net short-term capital gain (loss).....	8		8		8		8		
	9 Net long-term capital gain (loss).....	9		9		9		9		
	10 Net Section 1231 gain (loss).....	10		10		10		10		
	11 Other income (loss).....	11		11		11		11		
Deductions	12 Section 179 deduction.....	12		12		12		12		
	13 Other deductions	13		13		13		13		
14 Active Trade or Business Income taxed by the Partnership								14		
15 Net taxable income (add line 1 through line 11 then subtract line 12, line 13, and line 14).....								15	21,648	
16 Withholding Tax for nonresident partner (see SC1065 K-1 Instructions).....								16		
Credits	List applicable South Carolina tax credits. (Attach an additional sheet if needed.)									
	17								17	
	18								18	
	19 Total South Carolina tax credits.....								19	

35151018

State Adjustments to Federal Depreciation Amounts

2022

Name as Shown on Return: R&N Seneca, LLC

EIN: [REDACTED]

Main Activity	(A) State Depr Adj	(B) Other Adjustments	(C) Total Adjustment			
	0.		0.			
Form 8825	(A) State Depr Adj	(B) Other Adjustments	(C) Total Adj (Col. A + Col. B)			
1004 By Pass Hwy 123, Property Type 4	8,974.		8,974.			
Total Form 8825 Depreciation Adjustment (Sum of Column C)			8,974.			
Schedule F	(A) State Depr Adj	(B) Other Adjustments	(C) Total Adj (Col. A + Col. B)			
Total Schedule F Depreciation Adjustment (Sum of Column C)						
Farm Rental Income	(A) State Depr Adj	(B) Other Adjustments	(C) Total Adj (Col. A + Col. B)			
, Property Type	0.		0.			
Total Farm Rental Depreciation Adjustment (Sum of Column C)			0.			
Total Depreciation Adjustment			8,974.			
Section 179 Adjustment	(A) Adjustment Amount	(B) Other Adjustments	(C) Total Adj (Col. A + Col. B)			
Sale of Assets (Includes recapture for Form 6252)						
Description of Asset Sold	Date Acquired	Date Sold	Federal Accum Depreciation	State Accum Depreciation	Other Adj	Gain/Loss Adjustment
Sale of Assets with Sec 179 Deduction Reported Separately on Federal 1120S/1065						
Description of Asset Sold	Date Acquired	Date Sold	Federal Acc. Depr.	State Acc. Depr.	Other Adj	Gain/Loss Adjustment
Form 6252 Current Year Installment Gain Adjustment						
Description of Asset Sold	Date Acquired Sold	Current Yr Payment	Gross Profit Federal State	Gain Federal State	Other Adj	Gain/Loss Adjustment
Form 6252 Current Year Installment Gain Adj for Assets with Sec 179 Reported Separately on 1120S/1065						
Description of Asset Sold	Date Acquired Sold	Current Yr Payment	Gross Profit Federal State	Gain Federal State	Other Adj	Gain/Loss Adjustment
Total Gain/Loss Adjustment						

Document Page 54 of 64
South Carolina Partnership Information Worksheet

2022

► Keep for your records

Part I – Identifying Information

Employer Identification Number . . . XXXXXXXXXX
 Name R&N Seneca, LLC
 Name (continuation)
 Address 2440 Enchanto Rd
 City York State . SC ZIP Code 29745
 Foreign Province/State Foreign Postal Code
 Foreign Code Foreign Country

Business primary physical address:

Address 2440 Enchanto Rd
 City York State . SC ZIP Code 29745
 Foreign Province/State Foreign Postal Code
 Foreign Code Foreign Country

Telephone (908) 966-1940 Extension
 Fax Number E-mail Address

Part II – Tax Year and Filing Information

- ☒ Calendar year
☐ Fiscal year — Ending month Ending date
☐ Short year — Beginning date
☐ Payments are to be made by Electronic Funds Transfer.

Part III – K-1 Information**Percentage Used for Allocation to Schedules K-1**

- ☐ Profit
☐ Loss
☒ Ownership

K-1 Rounding Options

- ☒ Distribute the rounding difference to the partner with the largest percentage.
☐ Distribute the rounding difference to partner number
☐ Distribute the rounding difference among partners.
☐ Do not distribute the rounding difference to any partner.

K-1 Printing Options

- Yes No**
☒ ☐ Print Schedules K-1?

Part IV - Taxpayer Signature Information

First name . . Ronald MI . . . Last name . . Jennings
☒ General Partner ☐ Limited Liability Company Member ☐ Tax Matters Partner (TMP)
 Signing Partner's or LLC Member's Title GENERAL PARTNER
 Signing Partner's or LLC Member's SSN XXXXXXXXXX
☐ SSN Opt Out ☐ Foreign National with no SSN
 Partner's or Member's Phone (908) 966-1940

Part V - Electronic Filing Information**Electronic Filing Security Authentication Information**

Total income amount from 2021 return
 Number of Employee W2s issued 0
 State Issued PIN

Electronic Filing of Return

- ☐ The state return will be filed electronically

Electronic Filing of Amended Form SC1065

- ☐ The amended Form SC1065 will be filed electronically
☐ Another amended Form SC1065 will be filed electronically

State e-file disclosure consent:

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure to the State of South Carolina of all information pertaining to use of my system and software to create my client's return and to the transmission of my client's tax return electronically.

Enter the date return was EFiled
Enter the date return was accepted by the state

Part VI – Direct Deposit and Electronic Funds Withdrawal Information

Yes	No	
<input type="checkbox"/>	<input type="checkbox"/>	Use direct deposit of state tax refund? (Electronic filing only).
<input type="checkbox"/>	<input type="checkbox"/>	Return - Use electronic funds withdrawal of state balance due? (Electronic Filing only)
<input type="checkbox"/>	<input type="checkbox"/>	Amended Return - Do you want electronic funds withdrawal of balance due? (Efile only)

Important: Check this box if you will be making this payment on the South Carolina website through the **MyDORWAY at mydorway.dor.sc.gov** ☐
NOTE: A Taxpayer owing \$15,000 or more must pay electronically per SC Code of Laws Section 12-54-250(A)(1)

Enter bank information for electronic filing only. If filing a paper return and paying electronically or requesting direct deposit, check the "International ACH Transactions" box below then enter the bank information directly on line 24 of the SC1065.

Bank Information

Name of financial institution
Routing number
Account number.
Account type

<input type="checkbox"/>	Checking	<input type="checkbox"/>	Savings
<input type="checkbox"/>	Business	<input type="checkbox"/>	Personal

Account ownership type

Payment Information (Electronic Filing Only)

Electronic funds withdrawal amount due with **return** information

Date to withdraw payment with state return.
Amount due with state return

Electronic funds withdrawal amount due with **amended return** information (Electronic Filing Only):

Enter settlement date to withdraw the tax due amount from the account above
State balance-due amount paid with this amended return

International ACH Transactions

Yes **No**

☐ ☐ Is the account for this transaction located outside the US?

Part VII – Extension Status

Yes **No**

☐ ☒ Has the tax return due date been extended?

Extended due date

QuickZoom to Form SC1065, page 1 ☐

Smart Worksheets From 2022 South Carolina Partnership Tax Return

SMART WORKSHEET FOR: Form 1065: Partnership Return of Income

Form SC1065, Line 9, Withholding Tax on Income of Nonresident Partners Smart Worksheet	
A	Withholding tax on income from line 9 0.
B	Interest
C	Penalty

SMART WORKSHEET FOR: Form 1065: Partnership Return of Income

Schedule SC-K, Line 1 and Line 2 Adjustments to Income Smart Worksheet	
Line 1 and/or Line 2, Column B Adjustments	
A	Sec 163(j) excess business interest limitation subtraction adjustment.
Line 1, Column B Adjustments	
B	Enter SC Income/Loss Adjustments
C	Ordinary Income/Loss depreciation adjustment 0.
D	Farm Income/Loss depreciation adjustment
E	Gain/Loss from Sale of Assets
F	Sec 163(j) excess business interest limitation subtraction adjustment.
G	Total Line 1, Column B adjustment 0.
Line 2, Column B Adjustments	
H	Enter SC Net Real Estate Adjustment
I	Rental Income depreciation adjustment 8,974.
J	Farm Rental Income depreciation adjustment 0.
K	Sec 163(j) excess business interest limitation subtraction adjustment.
L	Total Line 2, Column B adjustment 8,974.

R&N Seneca Balance Sheet

R&N Seneca, LLC

As of November 30, 2023

Accrual Basis

NOV 30, 2023

Assets

Current Assets

Cash and cash equivalents

10200 - R and N Seneca	171
Total Cash and cash equivalents	171

Accounts Receivable (from Sales)

120 - Accounts Receivable	10,133
Total Accounts Receivable (from Sales)	10,133

Due to/from

12320 - Due To/From Car Wash Easley	3,050
12325 - Due To/From Car Wash Seneca	814,429
12330 - Due To/From J Bush River / Columbia	1,000
12335 - Due To/From J Cabelas	3,500
12345 - Due To/From J Franklin	(1,500)
12355 - Due To/From J Palmetto	7,000
12360 - Due To/From J York	(10,500)
12365 - Due To/From The Jenten Group, LLC	838
12370 - Due To/From Owners / Members	100
12375 - Due To/From R&N Easley	(3,000)
Total Due to/from	814,917

Total Current Assets

825,221

Fixed Assets

14000 - Building (RNS)	1,069,580
14250 - Land	350,000
14500 - Closing Costs (RNS)	65,319
15000 - Accumulated Depreciation	(7,621)
15500 - Accumulated Amortization (RNS)	(46,851)
Total Fixed Assets	1,430,427

Total Assets

2,255,648

Liabilities and Equity

Liabilities

Long Term Liabilities

22000 - Loan Payable SBA (RNS)	84,650
--------------------------------	--------

NOV 30, 2023

23000 - Loan Payable County Bank (RNS)

1,920,099

Total Long Term Liabilities**2,004,749****Total Liabilities****2,004,749****Equity**

32000 - Retained Earnings

143,843

Current Year Earnings

107,056

Total Equity**250,899****Total Liabilities and Equity****2,255,648**

R&N Seneca Rolling P&L

R&N Seneca, LLC
For the month ended November 30, 2023
Accrual Basis

	23P11-ENDING 11/30	23P11-ENDING 11/30 % OF INCOME	23P10- ENDING 10/31	23P10- ENDING 10/31 % OF INCOME	23P09- ENDING 9/30	23P09- ENDING 9/30 % OF INCOME	23P08-ENDING 8/31	23P08-ENDING 8/31 % OF INCOME	23P07- ENDING 7/31	23P07- ENDING 7/31 % OF INCOME	23P06- ENDING 6/30	23P06- ENDING 6/30 % OF INCOME	23P05- ENDING 5/31	23P05- ENDING 5/31 % OF INCOME	23P04- ENDING 4/30	23P04- ENDING 4/30 % OF INCOME	23P03- ENDING 3/31	23P03- ENDING 3/31 % OF INCOME	23P02- ENDING 2/28	23P02- ENDING 2/28 % OF INCOME	23P01- ENDING 1/31	23P01- ENDING 1/31 % OF INCOME	YEAR TO DATE
Income																							
Rent Rev	14,000	100%	15,300	100%	19,600	100%	14,000	100%	15,500	100%	14,000	100%	16,000	100%	20,000	100%	20,000	100%	20,000	100%	20,000	100%	188,400
Total Income	14,000	100%	15,300	100%	19,600	100%	14,000	100%	15,500	100%	14,000	100%	16,000	100%	20,000	100%	20,000	100%	20,000	100%	20,000	100%	188,400
Gross Profit Total:																							
	14,000	100%	15,300	100%	19,600	100%	14,000	100%	15,500	100%	14,000	100%	16,000	100%	20,000	100%	20,000	100%	20,000	100%	20,000	100%	188,400
Expenses																							
Controllables																							
Bank Service Charges	30	0%	-	-	30	0%	5	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65
Managerial Fee Expense	500	4%	500	3%	500	3%	500	4%	500	3%	500	4%	500	3%	500	3%	500	3%	500	3%	500	3%	5,500
Professional Fees	290	2%	290	2%	290	1%	150	1%	150	1%	150	1%	150	1%	150	1%	150	1%	150	1%	150	1%	2,070
Controllables Total:	820	6%	790	5%	820	4%	655	5%	650	4%	650	5%	650	4%	650	3%	650	3%	650	3%	650	3%	7,635
Expenses Total:																							
	820	6%	790	5%	820	4%	655	5%	650	4%	650	5%	650	4%	650	3%	650	3%	650	3%	650	3%	7,635
EBITDA Total:																							
	13,180	94%	14,510	95%	18,780	96%	13,345	95%	14,850	96%	13,350	95%	15,350	96%	19,350	97%	19,350	97%	19,350	97%	19,350	97%	180,765
Other Income/(Expense)																							
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	(15,634)	-98%	(15,601)	-78%	(13,911)	-70%	(15,431)	-77%	(13,131)	-66%	(73,709)
Other Income/(Expense) Total:	-	-	-	-	-	-	-	-	-	-	-	-	(15,634)	-98%	(15,601)	-78%	(13,911)	-70%	(15,431)	-77%	(13,131)	-66%	(73,709)
Net Income/(Loss)																							
	13,180	94%	14,510	95%	18,780	96%	13,345	95%	14,850	96%	13,350	95%	(284)	-2%	3,749	19%	5,439	27%	3,919	20%	6,219	31%	107,056

23P11-ENDING 11/30	23P11-ENDING 11/30 % OF INCOME	23P10- ENDING 10/31	23P10- ENDING 10/31 % OF INCOME	23P09- ENDING 9/30	23P09- ENDING 9/30 % OF INCOME	23P08-ENDING 8/31	23P08-ENDING 8/31 % OF INCOME	23P07- ENDING 7/31	23P07- ENDING 7/31 % OF INCOME	23P06- ENDING 6/30	23P06- ENDING 6/30 % OF INCOME	23P05- ENDING 5/31	23P05- ENDING 5/31 % OF INCOME	23P04- ENDING 4/30	23P04- ENDING 4/30 % OF INCOME	23P03- ENDING 3/31	23P03- ENDING 3/31 % OF INCOME	23P02- ENDING 2/28	23P02- ENDING 2/28 % OF INCOME	23P01- ENDING 1/31	23P01- ENDING 1/31 % OF INCOME	YEAR TO DATE
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UNITED STATES BANKRUPTCY COURT
DISTRICT OF SOUTH CAROLINA

IN RE:)
)
R&N Seneca, LLC.) Case # 24-_____
)
)
)

Debtor.) Chapter 11

STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION

I, **Ronald B. Jennings, Jr.**, declare under penalty of perjury that I am a **Member** and **Manager** of **R&N Seneca, LLC**, and that the following is a true and correct copy of the resolution adopted by all of the Members of said limited liability company by unanimous consent in lieu of a meeting on the 19th day of June, 2024.

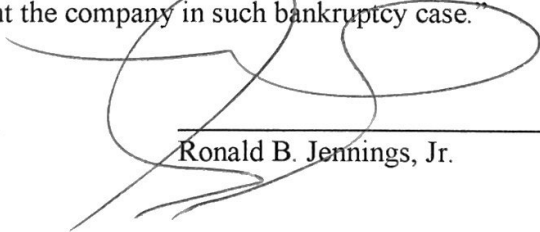
"Whereas, it is in the best interest of this limited liability company to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **Ronald B. Jennings, Jr., Member** of this limited liability company, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the company; and

Be It Further Resolved, that **Ronald B. Jennings, Jr., Member** of this limited liability company is authorized and directed to appear in all bankruptcy proceedings on behalf of the company, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the company in connection with such bankruptcy case; and

Be It Further Resolved, that **Ronald B. Jennings, Jr., Member** of this limited liability company, is authorized and directed to employ **Christine E. Brimm**, attorney and the law firm of **Barton Brimm, PA** to represent the company in such bankruptcy case."

Dated: 6/19/24



Ronald B. Jennings, Jr.

RESOLUTION OF THE MEMBERS

OF

R&N SENECA, LLC

Whereas, it is in the best interest of this limited liability company to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

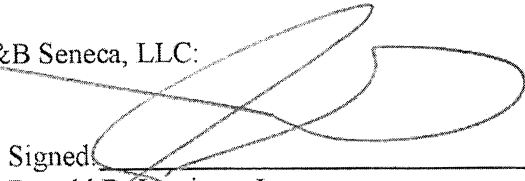
Be It Therefore Resolved, that **Ronald B. Jennings, Jr., Member** of this limited liability company, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the company; and

Be It Further Resolved, that **Ronald B. Jennings, Jr., Member** of this limited liability company is authorized and directed to appear in all bankruptcy proceedings on behalf of the company, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the company in connection with such bankruptcy case; and

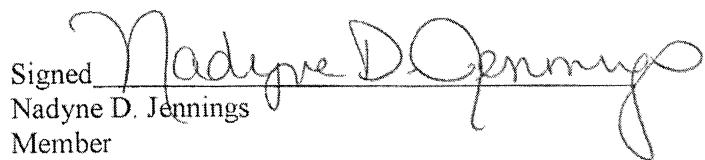
Be It Further Resolved, that **Ronald B. Jennings, Jr., Member** of this limited liability company, is authorized and directed to employ **Christine E. Brimm**, attorney and the law firm of **Barton Brimm, PA** to represent the company in such bankruptcy case.

Signed and agreed by all the Members of R&B Seneca, LLC:

Date: 6/19/2024

Signed 
Ronald B. Jennings, Jr.
Member

Date: 6/19/2024

Signed 
Nadyne D. Jennings
Member

Chris A. Jackson
c/o County Bank
3431 Pelham Road
Greenville, SC 29615

County Bank
3431 Pelham Road
Greenville, SC 29615

Internal Revenue Service
Centralized Insolvency Operation
P.O. Box 7346
Philadelphia, PA 19101

Lake Wylie Tax Services
4559 Charlotte Highway
Clover, SC 29710

Ocenee County Delinquent Tax
P.O. Box 494
Walhalla, SC 29691

Premier Car Wash Seneca, LLC
1004 Bypass 123
Seneca, SC 29678

Ronald and Nadyne Jennings
2440 Enchanto Road
York, SC 29745

SC Department of Employment and Workforce
1550 Gadsden Street
P.O. Box 995
Columbia, SC 29202

SC Department of Revenue
Attn: Office of General Counsel - Bankr
300A Outlet Pointe Blvd.
Columbia, SC 29210

US Small Business Administration
P.O. Box 3918
Portland, OR 97208-3918

United States Bankruptcy Court
District of South Carolina

In re: R&N Seneca, LLC

Case No.

Chapter 11

Debtor(s)

Verification of Creditor Matrix

The above-named Debtor(s) hereby verify that the attached list of creditors is true and correct to the best of their knowledge.

Date: 06/20/2024

/s/ Ronald B. Jennings, Jr.

Signature of Individual signing on behalf of debtor

Member

Position or relationship to debtor